

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH: BANGALORE**

BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT

ITA No. 2426/Bang/2025
Assessment Year : 2021-22

Shri Mandya Narasimaiah Puneeth Kumar, #122, 2 nd Stage Housing Board, Kuvempunagara, Mandya, Karnataka – 571 401. PAN: CGEPP0517R	Vs.	The Income Tax Officer, Ward-1 & TPS, Mandya.
APPELLANT		RESPONDENT

Assessee by	:	Shri Manish Kawadia, CA
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Department

Date of Hearing	:	18-12-2025
Date of Pronouncement	:	27-01-2026

ORDER

PER PRASHANT MAHARISHI, VICE – PRESIDENT

1. ITA No. 2426/Bang/2025 is filed by Shri Mandya Narasimaiah Puneeth Kumar [Appellant] for Assessment Year 2021-22 against the Appellate Order passed by the Commissioner of Income Tax (Appeals)-II, Pune (the Ld. CIT(A)) dated 23.07.2025 wherein the Appeal filed by the Assessee against the intimation passed on

05.07.2022 u/s. 143(1) of the Income Tax Act, 1961 (the Act) by the Central Processing Centre, Bangalore was dismissed for the reason that the Ld. CIT(A) did not condone the delay of 1022 days in filing Appeal before him was found to be without any sufficient cause. Therefore, Assessee is in appeal.

2. The briefly stated facts show that Assessee is an individual who filed his return of income on 07.03.2022 declaring total income of Rs. 4,84,070/-. The return of income shows salary income and income from business and profession. The return of income was processed on 05.07.2022 wherein the total income of the Assessee was assessed at Rs. 9,64,740/- the difference being the addition of Rs. 4,80,674/- being the difference at schedule BP. The above sum was added at Sl. No. 23 of the schedule of business profit. The claim of the Assessee is that Form No. 16 was issued by Employer M/s. Mankind Pharma Limited where the Assessee was in service from 12.09.2020 to 31.03.2021 earning salary of Rs. 2,57,374/- and from M/s. Cipla Limited wherein Assessee served from 01.04.2020 to 10.09.2020 earning salary income of Rs. 2,71,068/-. This was also available in Form No. 26AS. However, the salary shown by the Assessee was once again included in the business income of the Assessee. This has happened due to the incorrect punching and consequently double taxation. Aggrieved with the intimation where the total income of the Assessee was assessed at Rs 9,64,740/- against the income as per return of income of Rs. 4,84,070/-.
3. The Assessee aggrieved with the above intimation preferred appeal before the Ld. CIT(A). This Appeal was filed delayed. The Ld. CIT(A) noted that Appeal was instituted on 22.05.2025 which is delayed by 1022 days. The reason shown by the Assessee is that delay is due to the change in address and taking consultation from the professional. The Assessee referred to the condonation request which is mentioned at Para No. 2.2 of the Appellate Order. The Assessee submitted that due to the lack of technical knowledge and due to discontinuation of the business of the Assessee has resulted in the communication gap due to the change in the registered address and further, due to the COVID period the Assessee could not file an Appeal in time. The Ld. CIT(A) did not condone the delay as that was not for the sufficient cause. Accordingly, the Appeal of the Assessee was dismissed.
4. The Ld. Authorized Representative reiterated the same submission as made before the Ld. CIT(A).

5. Before us also, the Appeal is delayed by 15 days wherein it was informed that the Assessee could not file the Appeal in time due to Audit and ITR filing season. After hearing the Ld. Authorized Representative and Ld. Departmental Representative, the delay is condoned and the Appeal is admitted as the delay is nominal and unintentional.
6. On issue of the Appeal dismissed by the Ld. CIT(A), the Ld. Departmental Representative Shri Ganesh R Ghale, standing counsel vehemently submitted that the delay of 1022 days were not explained by the Assessee and therefore the delay was not correctly condoned.
7. I have carefully considered the rival contention and perused the orders of the Ld. lower authorities. I find that the Assessee failed to explain in detail the reasons of delay of 1022 days in filing of the Appeal before the Ld. CIT(A). However, we find that the Assessee has explained that he is not aware of the technicalities of the Income Tax Act as well as due to discontinuation of his business and change in the communication of the registered address; the Assessee could not first receive the Assessment Order and subsequently could not file the Appeal. The Ld. CIT(A) has only considered one issue that the claim of the Assessee that delay is caused due to COVID period was rejected. However, the other two causes shown by the Assessee at sl. No. 1 and 2 of the Appellate Order in the request for condonation of delay prayer of the Assessee were not at all considered by the Ld. CIT(A). The Ld. CIT(A) stated that the claim made by the Assessee is unsubstantiated. In dealing with the cause shown by the Assessee, I find that the Ld. CIT (A) has not at all considered the complete reason shown by the assessee for delay in filing of the appeal. According to me, assessee has sufficient cause for causing delay in filing of the Appeal and dismissing the Appeal of the Assessee is not proper. Even otherwise, on the merit also, the fact shows that the Assessee has received salary from two companies for which Form No. 16 is available and further has shown the business income of Rs. 1,25,800/-. The intimation issued by the Central Processing Centre has once again added the salary income to the returned income and therefore there is a double addition of the same income. Thus, the Assessee deserves to be heard that there is a double taxation of the same income.
8. The main issue before me is the rejection of the condonation of delay by the Ld. CIT(A). Given the nature of the disallowance (double addition), I find that no useful purpose would be served by remanding the matter back to the Ld. CIT(A). Instead, I find it appropriate to

restore the issue to the file of the Assessing Officer for fresh consideration.

9. Accordingly, the Tribunal restores the entire issue to the file of the Assessing Officer, who is directed to verify Form No. 16 and Form No. 26AS and determine whether there was indeed a double addition of the same income. The Assessee is directed at providing the necessary explanation within 90 days from receipt of this order. The Assessing Officer, after such verification, shall pass the necessary orders in accordance with the law afresh.
10. In the result, appeal of the Assessee is allowed for statistical purposes as indicated above.

Order pronounced in the open court on 27th January, 2026.

Sd/-
(PRASHANT MAHARISHI)
VICE-PRESIDENT

Bangalore,

Dated, the 27th January, 2026.

TNTS

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| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. CIT(A) | |

By order

Assistant Registrar,
ITAT, Bangalore